IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TWENTY EIGHTH DAY OF JANUARY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

AND
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 851 OF 2005

Between:

M/s Circar Lakshmi Industries Door No.39-2-21, Pitchaiah Street,
Vijayawada-10 rep. by its Managing Partner, Mr.K.D.S.Bapuji.

..... PETITIONER

AND

1. The Commercial Tax Officer, Benz Circle, Vijayawada.

2. The Appellate Deputy Commissioner (CT) Vijayawada.

3. The Additional Commissioner (CT) Legal, Andhra Pradesh,

Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of Certiorari or any other appropriate writ or order or direction quashing that the order passed by the 3rd Respondent in CCT's Ref.No.LV(2)/361/2003 dt.18.03.2004 as illegal, arbitrary and in violation of Principles of natural justice and consequently grant stay of collection of disputed Tax of Rs.1,31,107/- for the assessment year 1998-99 pending disposal of appeal before the Sales Tax Appellate Tribunal in T.A.No.244 of 2003.

Counsel for the Petitioner: MR.S.DWARAKANATH

Counsel for the Respondent Nos.1 to 3: GP FOR COMMERCIAL TAXES

The Court made the following :

WRIT PETITION NO.851 OF 2005

O R D E R

(Per Sri Justice M.H.S.Ansari)

Having heard learned counsel for respective parties, we are inclined to dispose of the instant writ petition with certain appropriate directions.

What is questioned in the instant writ petition is the order passed by the learned 3rd respondent dated 18.03.2004, whereby the stay application filed by the petitioner was dismissed. Petitioner had sought stay of collection of disputed tax, pending disposal of the appeal filed by the petitioner before the Sales Tax Appellate Tribunal being T.A.No.244 of 2003.

Interest of justice would be served if the petitioner is directed to deposit 50% of the disputed tax, within a period of four weeks from date hereof, with a direction upon the appellate authority to dispose of the appeal without insisting upon the balance disputed tax of 50%.

Accordingly, instant writ petition is being disposed of with a direction that if the petitioner deposits 50% of the disputed tax within a period of four weeks from date hereof, giving credit to the amounts, if any already paid by the petitioner, then the appellate authority viz., Sales Tax Appellate Tribunal shall dispose of the appeal being T.A.No.244 of 2003, without

insisting upon the balance disputed tax.

With the directions as above, writ petition stands disposed of. No order as to costs.

JUSTICE M.H.S.ANSARI

JUSTICE T.CH.SURYA RAO

28th January, 2005

To

1. The Commercial Tax Officer, Benz Circle, Vijayawada.
2. The Appellate Deputy Commissioner (CT) Vijayawada.
3. The Additional Commissioner (CT) Legal, Andhra Pradesh,

Nampally, Hyderabad.

4. 2 CCs to the Government Pleader for Commercial Taxes,

High Court of A.P., Hyderabad (OUT).

5. 2 CD copies.

THE HON'BLE MR JUSTICE M.H.S. ANSARI

AND

THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 851 OF 2005

(Per Sri Justice M.H.S.Ansari)

28th January, 2005